

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF FORTIETH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, JOHN O'CONNOR, AT 214-746-7700.**

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Randi W. Singer

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON DEBTORS' FORTIETH
OMNIBUS OBJECTION TO CLAIMS (LATE-FILED CLAIMS)**

PLEASE TAKE NOTICE that on September 13, 2010, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their fortieth omnibus objection to claims (the "Debtors' Fortieth Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Debtors' Fortieth Omnibus Objection to Claims will be held before

the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **October 27, 2010 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors’

Fortieth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **October 18, 2010 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors' Fortieth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors' Fortieth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: September 13, 2010
New York, New York

/s/ Shai Y. Waisman
Shai Y. Waisman
Randi W. Singer

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
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**DEBTORS' FORTIETH OMNIBUS
OBJECTION TO CLAIMS (LATE-FILED CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS FORTIETH
OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS
OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE
LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT
ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION
AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, JOHN O'CONNOR, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent as follows:

Relief Requested

1. The Debtors file this fortieth omnibus objection to claims (the “Fortieth Omnibus Objection to Claims”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking entry of an order disallowing and expunging the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A (collectively, the “Late-Filed Claims”) and have determined that the Late-Filed Claims violate this Court’s July 2, 2009 order setting forth the procedures and deadlines for filing proofs of claim in these chapter 11 cases (the “Bar Date Order”) [Docket No. 4271], as these claims were filed after the bar date. Because the Late-Filed Claims fail to comply with the Bar Date Order, the Debtors request that they be disallowed and expunged in their entirety.

3. The Debtors reserve all their rights to object on any basis to any Late-Filed Claims as to which the Court does not grant the relief requested herein.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for the Southern District of New York (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On July 2, 2009, this Court entered the Bar Date Order, which established, among other things, September 22, 2009 at 5:00 p.m. (prevailing Eastern Time) (the "Bar Date") as the deadline to file proofs of claim against the Debtors, except for claims arising from Lehman Programs Securities (as such term was defined in the Bar Date Order). (Bar Date Ord. at 2, 12.) In order to be timely-filed, proofs of claim must have been "**actually received**" on or before the Bar Date. (*Id.* at 3 (emphasis in original).) The Bar Date Order also expressly provides that "any holder of a claim against the Debtors who is required, but fails to file a proof of such claim in accordance with the Bar Date Order on or before the Bar Date . . . shall forever be barred, estopped, and enjoined from asserting such claim against the Debtors (or filing a Proof of Claim

with respect thereto)” (*Id.* at 9-10.) A copy of the Bar Date Order was made publicly available at <http://www.lehman-docket.com>.

9. Claimants received notice of the Bar Date Order via mail. (*See* Notice of Deadlines for Filing Proofs of Claim (the “Bar Date Notice”).) The Bar Date Notice, which was also published in The New York Times (International Edition), The Wall Street Journal (International Edition), and The Financial Times, notified claimants that proofs of claim against the Debtors must be received on or before the Bar Date. (Bar Date Notice at 1, 3.) The Bar Date Notice also prominently stated the Bar Date and in bold-face type that “any creditor who fails to file a Proof of Claim in accordance with the Bar Date Order on or before the Bar Date . . . for any claim such creditor holds or wishes to assert against the Debtors, will be forever barred, estopped, and enjoined from asserting such claim (and from filing a Proof of Claim with respect to such claim)” (*Id.* at 6.) While only 35 days of notice of a bar date is recommended by the Second Amended Procedural Guidelines for Filing Requests for Bar Date Orders in the United States Bankruptcy Court for the Southern District of New York, in this case, the Debtors provided creditors more than 71 days notice of the Bar Date. The Bar Date occurred more than a year after the Commencement Date, and 82 days after the entry of the Bar Date Order providing ample time for creditors to determine, prepare and file their claims against the Debtors.

10. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Late-Filed Claims Should Be Disallowed and Expunged

11. In reviewing the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent, the Debtors have identified the claims on

Exhibit A as claims that should be disallowed and expunged because they failed to comply with the Bar Date.

12. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Moreover, Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “proof of such claim is not timely filed.” 11 U.S.C. § 502(b)(1).

13. “Bar dates are ‘critically important to the administration of a successful chapter 11 case.’” (Memorandum Decision Denying Motions for Leave to File Late Claims [Docket No. 9150], *In re Lehman Bros. Holdings, Inc.*, --- B.R. ---, 2010 WL 2000326 at *2 (Bankr. S.D.N.Y. May 20, 2010) (quoting *In re Musicland Holding Corp.*, 356 B.R. 603, 607 (Bankr. S.D.N.Y. 2006)).) A bar date is more than a “procedural gauntlet” and functions as “an integral part of the reorganization process.” *In re Hooker Invs., Inc.*, 937 F.2d 833, 840 (2d Cir. 1991). A bar date enables debtors to determine with reasonable promptness, efficiency and finality what claims will be made against their estates—a determination without which they cannot effectively reorganize. *In re Keene Corp.*, 188 B.R. 903, 907 (Bankr. S.D.N.Y. 1995). Accordingly, bar dates are strictly enforced in the Second Circuit. *See id.*; *In re Lehman Bros. Holdings, Inc.*, 2010 WL 2000326 at *2; *In re Musicland Holding Corp.*, 356 B.R. at 607 (“The bar date is akin to a statute of limitations, and must be strictly enforced.”).

14. The Bar Date Order specifically requires proofs of claim, other than those for Lehman Program Securities, to be **actually received** on or before the Bar Date. (Bar Date Ord. at 2, 3.) Claimants were provided notice of the Bar Date Order, including the deadline to file proofs of claim and a warning that failure to comply with the Bar Date would result in their claims being barred. (See Bar Date Notice at 1, 4, 6.) Nevertheless, the holders of the Late-Filed Claims filed their proofs of claim after the Bar Date.

15. Because the Late-Filed Claims violate the Bar Date Order and are thus untimely, the Debtors request that the Court disallow and expunge in their entirety the Late-Filed Claims listed on Exhibit A.

Notice

16. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Fortieth Omnibus Objection to Claims, in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635], on: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; (vi) the United States Attorney for the Southern District of New York; and (vii) all parties who have requested notice in these chapter 11 cases. The Debtors submit that no other or further notice need be provided.

17. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: September 13, 2010
New York, New York

/s/Shai Y. Waisman

Shai Y. Waisman

Randi W. Singer

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Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	ACKEXMAN, DENARO 1 MAYFAIR CIRCLE PURCHASE, NY 10571		Lehman No Case Asserted/All Cases Asserted	10/05/2009	36511	\$658.00	Late-Filed Claim
2	ADA COUNTY TREASURER PO BOX 2868 BOISE, ID 83701	09-10137 (JMP)	BNC Mortgage LLC	10/20/2009	42590	\$1,352.74	Late-Filed Claim
3	ADA COUNTY TREASURER PO BOX 2868 BOISE, ID 83701	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/20/2009	42591	\$1,207.62*	Late-Filed Claim
4	ADA COUNTY TREASURER PO BOX 2868 BOISE, ID 83701	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/20/2009	42592	\$2,055.13*	Late-Filed Claim
5	ADAGIO FUND C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA STREET SUITE 2975 SAN FRANCISCO, CA 94104-1503	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34458	\$58,093,845.59*	Late-Filed Claim
6	ADESSO, JOHN 1226 80TH STREET BROOKLYN, NY 11228		Lehman No Case Asserted/All Cases Asserted	12/08/2009	65876	\$5,000.00	Late-Filed Claim
7	ADVANCED INFORMATION MANAGEMENT P.O. BOX 391210 MOUNTAINVIEW, CA 94039		Lehman No Case Asserted/All Cases Asserted	04/23/2010	66563	\$1,197.00	Late-Filed Claim
8	AFFRONTI, FRANK 446 MANOR AVE CRANFORD, NJ 07016		Lehman No Case Asserted/All Cases Asserted	09/24/2009	35114	Undetermined	Late-Filed Claim
9	AKHRASS, JAMEEL 4 ALBERT COURT PRINCE CONSORT RD LONDON, SW7 2BH UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	10/02/2009	35989	\$5,404,374.36	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
10	AKHTAR, IMRAN 64A HAVELOCK ROAD WIMBLEDON LONDON, SW19 8HD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34395	\$161.46	Late-Filed Claim
11	ALLEN, ANTHONY J NOVOLI FARM PUMP LANE PURLEIGH, ESSEX, CM36PJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34955	\$19,584.80	Late-Filed Claim
12	ALLIANZ GLOBAL INVESTORS FRANCE SA ACTING ON BEHALF OF THE FUND CEA PIMCO DT FUND CASE POSTALE T 205 ATTN: RADIA KROURI, HEAD OF LEGAL DEPARTMENT PARIS CEDEX 09, 75444 FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/01/2009	65413	\$500,000.00	Late-Filed Claim
13	AMLIN PLC ST. HELENS 1 UNDERSHAFT LONDON, EC3A 8ND UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34919	Undetermined	Late-Filed Claim
14	AMSTER, GERALDINE D. 1307 PALISADES DR. PACIFIC PALISADES, CA 90272		Lehman No Case Asserted/All Cases Asserted	04/01/2010	66444	\$5,372.01	Late-Filed Claim
15	AMSTER, GILBERT & GERALDINE 1307 PALISADES DR PACIFIC PALISADES, CA 90272		Lehman No Case Asserted/All Cases Asserted	04/01/2010	66445	\$34,816.97	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
16	AN POST SUPEANNUATION SCHEME C/O GENERAL POST OFFICE O'CONNELL STREET DUBLIN 1, IRELAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35173	\$25,248.01	Late-Filed Claim
17	ANDERSON, NICK C SEMPSTEAD OAST, SEMPSTEAD LANE, ROBERTSBRIDGE EAST SUSSEX, TN325TP UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34374	\$192,511.41	Late-Filed Claim
18	ANTONELLI, RONALD N 4 STORM ROAD LINCROFT, NJ 07738	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34694	\$44,000.00	Late-Filed Claim
19	APPLIED DISCOVERY INC. 13427 NE 16TH STREET #200 BELLEVUE, WA 98005	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/03/2009	64143	\$25,000.00	Late-Filed Claim
20	ARKO ADVICE SHIS / CL QI 13 - BLOCK 2ND FLOOR LAGO SUL, 71635-013 BRAZIL		Lehman No Case Asserted/All Cases Asserted	11/30/2009	65752	\$28,000.00	Late-Filed Claim
21	ATHERTON CONSTRUCTION, INC. 0552700 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66479	\$200,000.00	Late-Filed Claim
22	AYERS, IVETTE LAN 289 CENTER STREET ENGLEWOOD CLIFFS, NJ 07632		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34532	\$69,952.87	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
23	BAGOT, JAMIE 6 CADIZ ROAD DAGENHAIM ESSEX, RM108XL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	35013	\$2,819.00	Late-Filed Claim
24	BAIR, STANLEY & ANN 3070 OAKRIDGE F DEERFIELD BEACH, FL 33442		Lehman No Case Asserted/All Cases Asserted	11/06/2009	65073	\$25,000.00	Late-Filed Claim
25	BALGARNIE, TIM 142 TELFORD AVENUE STREATHAM HILL LONDON, SW2 4XQ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/28/2009	36759	\$6,805.00	Late-Filed Claim
26	BANK LEUMI LUXEMBOURG SA 6D ROUTE DE TREVES SENNINGERBERG, L-2633 LUXEMBOURG		Lehman No Case Asserted/All Cases Asserted	12/03/2009	65820	\$65,000.00	Late-Filed Claim
27	BANK OF ESTONIA ESTONIA PST 13 TALLINN, 15095 ESTONIA	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	10/19/2009	42196	\$66,356.52	Late-Filed Claim
28	BANK OF ESTONIA ESTONIA PST 13 TALLINN, 15095 ESTONIA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/19/2009	42197	\$115,512.22	Late-Filed Claim
29	BARNHAM, STEPHEN 3-36-11 NISHIHARA SHIBUYA-KU, 13 1500066 JAPAN		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35178	\$313.50	Late-Filed Claim
30	BAYNE, DOUGLAS 43 VICTOR AVE GLEN RIDGE, NJ 07028		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34433	\$38,240.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
31	BEARDSLEY, ANN E 2 WENTWORTH RD SUMMIT, NJ 79013724		Lehman No Case Asserted/All Cases Asserted	10/19/2009	41552	\$12,254.00	Late-Filed Claim
32	BEDI, HARKIRAN 429 W. 46TH STREET, APT 3C NEW YORK, NY 10036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34463	\$14,278.86	Late-Filed Claim
33	BEGGS, PAULINE 123 WARNER ROAD WALTHAMSOW LONDON, E17 7DX UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35066	\$5,987.00	Late-Filed Claim
34	BENDOCK, ROBERT J. 10 MEADOWBROOK COURT SUMMIT, NJ 07901		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34897	\$424,945.00	Late-Filed Claim
35	BENNER, KENNETH & DONNA 217 HEWETT RD WYNCOTE, PA 19095		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34361	\$9,884.00	Late-Filed Claim
36	BENNETT, WILLIAM 1414 WEST 31ST ST ERIE, PA 16508		Lehman No Case Asserted/All Cases Asserted	11/30/2009	65775	Undetermined	Late-Filed Claim
37	BERNARD, FREDERIC W. 35 CASWELL ROAD MONTAUK, NY 11954	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	36760	Undetermined	Late-Filed Claim
38	BERNARD, FREDERIC W. 35 CASWELL ROAD MONTAUK, NY 11954	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	36761	Undetermined	Late-Filed Claim
39	BERNARD, FREDERIC W. 35 CASWELL ROAD MONTAUK, NY 11954	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	36762	\$120,000.00	Late-Filed Claim
40	BERNARD, FREDERIC W. 35 CASWELL ROAD MONTAUK, NY 11954	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	36763	\$113,653.79	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
41	BERNARD, FREDERIC W. 54 WEST 74TH STREET APT 304 NEW YORK, NY 10023		Lehman No Case Asserted/All Cases Asserted	09/28/2009	36764	Undetermined	Late-Filed Claim
42	BERTRAND, FAY DE LESTRAC 21 RUE DECAMPS 75 PARIS, 75116 FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35423	\$106,979.00	Late-Filed Claim
43	BEST LIFE & HEALTH INSURANCE 56011039 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66478	\$50,000.00	Late-Filed Claim
44	BIRASCHI, PAOLA FLAT 73 BRYANSTON COURT II GEORGE STREET LONDON, GT LON, W1H 7HD UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/25/2009	34980	\$559,676.00	Late-Filed Claim
45	BOCCADIFUOCO, MARINA VIA VALTELLINA 40 MILANO, MI 20159 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/12/2009	65486	\$333,143.56	Late-Filed Claim
46	BOWEN, GARETH M 12 HAREWOOD HILL THEYDON BOIS ESSEX, CM167EA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34373	\$144,358.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
47	BRESLIN, DECLAN FLAT 4 12 HALL ROAD LONDON, NW89RA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/15/2009	40508	\$338,654.00	Late-Filed Claim
48	BREZINA, ERIC 1807 SW 19TH STREET ANKENY, IA 50023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34784	\$217,440.00	Late-Filed Claim
49	BRITISH ENERGY TRADING AND SALES LIMITED POWER MARKETS DIRECTOR BARNETT WAY BARNWOOD, GLOUCESTER, GL4 3RS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34899	\$3,495,572.09	Late-Filed Claim
50	BRITISH SKY BROADCASTING LIMITED GRANT WAY ISLEWORTH MIDDLESEX, TW7 5QD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34595	\$737,517.00	Late-Filed Claim
51	BROCK, T. M 29 STANDISH CRICLE WELLESLEY, MA 02481	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34946	\$2,164.39	Late-Filed Claim
52	BROOKS, DAVID J 22 BARTLETT DR MANHASSET, NY 11030-2121		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34559	\$259,911.00	Late-Filed Claim
53	BROWN CAPITAL MANAGEMENT 1201 NORTH CALVERT STREET BALTIMORE, MD 21202		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34517	\$37,539.08	Late-Filed Claim
54	BROWN, RODNEY N. 2907 ROYAL CIRCLE DRIVE KINGWOOD, TX 77339	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34848	\$109,106.10	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
55	BROWNLEE, GEORGE 1203 REGENCY COURT KINGFISHER, OK 73750-4251		Lehman No Case Asserted/All Cases Asserted	12/08/2009	65890	\$30,000.00	Late-Filed Claim
56	BUILDING MANAGEMENT SERVICES 1146295 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66480	\$200,000.00	Late-Filed Claim
57	BUNCOMBE COUNTY TAX COLLECTOR 60 COURT PLAZA ROOM 320 ASHEVILLE, NC 28801	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/08/2009	24612	\$1,464.66	Late-Filed Claim
58	BUOSCIO, ANTHONY P 639 NORTH CHESTNUT STREET WESTFIELD, NJ 07090		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35339	\$863,441.85	Late-Filed Claim
59	BURCH & CRACCHIOLO, P.A. ATTN: RICHARD J. BRUMBAUGH 702 E. OSBORN RD., SUITE 200 PHOENIX, AZ 85014	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/10/2009	65892	\$4,813.90	Late-Filed Claim
60	BUTRYN, KIRK D. 29 COUNTRY OAKS ROAD LEBANON, NJ 08833	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34567	\$198,701.00	Late-Filed Claim
61	BUTRYN, KIRK D. 29 COUNTRY OAKS RD LEBANON, NJ 088333126		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34568	\$58,000.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
62	CAIXA NOVA ATTN:PATRICIA CASTROMAN TORRES / SANDRINA ATTN : MARLOS OUBINA MOURE DOMINGUEZ RE , SPAIN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34909	\$3,146,331.38	Late-Filed Claim
63	CALIFORNIA DEPARTMENT OF WATER RESOURCES ATTN: JAMES K. OPENSHAW, SENIOR STAFF COUNSEL CALIFORNIA ENERGY RESOURCES SCHEDULING PO BOX 219001 SACRAMENTO, CA 95821-9001	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	10/01/2009	35944	\$651,049.00	Late-Filed Claim
64	CALIFORNIA WINERY WORKERS PENSION PLAN TRUST FUND ATTN: RAPHAEL SHANNON, ESQ. MCCARTHY JOHNSON & MILLER LC 595 MARKET STREET, SUITE 2200 SAN FRANCISCO, CA 94105	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	10/22/2009	44972	\$187,838.58	Late-Filed Claim
65	CAMERON, ALASTAIR 82 VICARAGE RD WARE HERTS, UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35188	\$21,213.00	Late-Filed Claim
66	CAMPBELL, ROBERT H. 8604 NE 10TH STREET MEDINA, WA 98039-3915		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34875	\$330,738.00	Late-Filed Claim
67	CASTELLANO, JOSEPH P MONEY PURCHASE 54 FIELD TERRACE IRVINGTON, NY 10533	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34472	\$18,463.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
68	CASTROVILLARI, FABIO HOCHWACHTSTR. 36 STEINHAUSEN-ZG, 6312 SWITZERLAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/14/2009	40261	\$890,501.00	Late-Filed Claim
69	CATHAY UNITED BANK 2F, NO 7 SONG REN RD. TAIPEI, TAIWAN, PROVINCE OF CHINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35181	\$179,551.11*	Late-Filed Claim
70	CATONE, RAYMOND 1324 CHENILLE CIRCLE WESTON, FL 33327		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34524	\$38,810.00	Late-Filed Claim
71	CATONE, RAYMOND 1324 CHENILLE CIRCLE WESTON, FL 33327		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34525	\$4,000.00	Late-Filed Claim
72	CHAN, SHU CHING FLAT 3409, PING WONG HOUSE, PING TIN ESTATE LAM TIN HONG KONG, HONG KONG		Lehman No Case Asserted/All Cases Asserted	10/01/2009	35984	\$4,795.00	Late-Filed Claim
73	CHAUNY, S.A. RINCON 487-OF 601 MONTEVIDEO, 110000 URUGUAY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34873	\$3,574,050.24	Late-Filed Claim
74	CHEN, YUTING 301 EAST 47TH STREET APT 6K NEW YORK, NY 10017	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34560	\$900.00	Late-Filed Claim
75	CHICO, JAMES 11 HALICK CT EAST BRUNSWICK, NJ 08816		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34841	Undetermined	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
76	CHOUDHURY, SANJOY R. 104 NORTH STREET APT 304 STAMFORD, CT 06902	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/20/2009	42438	\$265,618.61	Late-Filed Claim
77	CHURCH OF SCIENTOLOGY INT. 1481250 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66481	\$200,000.00	Late-Filed Claim
78	CHURCH OF SCIENTOLOGY RELIGIOUS TR 1406252 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66483	\$200,000.00	Late-Filed Claim
79	CIF EUROMORTGAGE ATTN: LEGAL DEPARTMENT CIF EUROMORTGAGE 26/28 RUE DE MADRID PARIS, 75008 FRANCE		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34720	\$16,900,882.90	Late-Filed Claim
80	CITY OF FARMERS BRANCH ELIZABETH WELLER, MICHAEL W. DEEDS, LAURIE SPINDLER HUFFMAN LINEBARGER BOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, SUITE 1600 DALLAS, TX 75201-2691	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/30/2009	65795	\$1,297.50*	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
81	CLEGG, AIDAN BLACK MOTOR FARM OCKHAM LANE COBHAM SURREY, KT11 1L2 UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34779	\$3,528,960.66	Late-Filed Claim
82	CLINCH, ELIZABETH FLAT 7, EQUITY SQUARE LONDON, E2 7EQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35161	\$22,809.92	Late-Filed Claim
83	CO.BA.CO SRL VIA NIZZA, 45 ROMA, 00198 ITALY		Lehman No Case Asserted/All Cases Asserted	09/25/2009	34929	\$81,227.00	Late-Filed Claim
84	COFFEY, ROSALIND 38 NORTH MOORE STREET APT. 6 NEW YORK, NY 10013		Lehman No Case Asserted/All Cases Asserted	09/25/2009	34926	\$603,450.00	Late-Filed Claim
85	COHEN-BOULAKIA, EMILIE FLAT 6 LION COURT 12 SHAND STREET LONDON, SE1 2EP UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34736	\$13,408,612.00	Late-Filed Claim
86	COLLINS,CHRISTINE M. 244 OLDWOODS RD FRANKLIN LAKES, NJ 07417	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34606	\$65,227.00	Late-Filed Claim
87	COLON LOPEZ, ELIZABETH 2 SOUTH END AVENUE, 7M NEW YORK, NY 10280	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34924	\$98,695.11	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
88	COMMONWEALTH OF MASSACHUSETTS DEPARTMENT OF REVENUE P.O. BOX 9564 BOSTON, MA 02114-9564	08-13555 (JMP)	Lehman Brothers Holdings Inc.	04/26/2010	66571	\$1,593,133.23	Late-Filed Claim
89	COMMONWEALTH OF MASSACHUSETTS DEPARTMENT OF REVENUE P.O. BOX 9564 BOSTON, MA 02114-9564	08-13555 (JMP)	Lehman Brothers Holdings Inc.	04/26/2010	66589	\$1,593,133.23	Late-Filed Claim
90	CONCETTA, FUSCIELLO 4 STEGMAN TERRACE JERSEY CITY, NJ 07305	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34992	\$10,360.00	Late-Filed Claim
91	CONETTA, CHRISTOPHER R. 50 OLD LOGGING ROAD BEDFORD, NY 10506	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34967	\$673,418.80	Late-Filed Claim
92	CONTRARIAN FUNDS, LLC AS ASSIGNEE OF FINDOMESTIC BANCA S.P.A. ATTN: ALPHA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	10/23/2009	45257	\$116,528.00	Late-Filed Claim
93	CONTRUCCI, E. PETER III 91 AVONDALE RD RIDGEWOOD, NJ 07450-1301		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34474	\$203,000.00	Late-Filed Claim
94	COOPER, PETRA DRUMOAK 28 LANSDOWN ROAD CHALFONT ST PETER BUCKS, SL9 9SR UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	11/02/2009	61564	Undetermined	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
95	CORNELL, ROBERT T. 40 EAST 78TH STREET APT 16 F NEW YORK, NY 10075		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34896	\$125,425.00	Late-Filed Claim
96	CORP, ERYAN 6 THEMSTOCLES DERVIS ST PO BOX 21685 NICOSIA, CYPRUS	08-13902 (JMP)	Lehman Brothers Financial Products Inc.	10/13/2009	37611	\$100,000.00	Late-Filed Claim
97	COURY, CLIFFORD N P. O. BOX 11291 SALT LAKE CITY, UT 84147		Lehman No Case Asserted/All Cases Asserted	10/01/2009	35985	\$32,366.83	Late-Filed Claim
98	CPF BOARD 79 ROBINSON ROAD, CPF BUILDING # 32-00 S (068897) , SINGAPORE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34745	\$23,548.79	Late-Filed Claim
99	CPF BOARD 79 ROBINSON ROAD, CPF BUILDING # 32-00 S (068897) , SINGAPORE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34746	\$6,170.62	Late-Filed Claim
100	CPM ADVISERS LTDA/C CPM SECURITISATION FONDS SA ATTN: WILLIAM LAVELLE C/O: CPM ADVISORS LIMITED NORFOLK HOUSE LONDON, SW1Y 4AE UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	10/26/2009	47083	\$1,257,691.98*	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
101	CROWLEY PROGRAMMING, INC 292 W. EMERSON AVE RAHWAY, NJ 07065	09-10560 (JMP)	LB Rose Ranch LLC	09/23/2009	34586	\$2,750.00	Late-Filed Claim
102	CRUZ, JOANNE 35 MAPLE HILL DR MAHOPAC, NY 10541		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34548	Undetermined	Late-Filed Claim
103	CRUZ, JOANNE 35 MAPLE HILL DR MAHOPAC, NY 10541		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34554	\$10,278.93	Late-Filed Claim
104	CRUZ, JOANNE 35 MAPLE HILL DR MAHOPAC, NY 10541		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34610	\$8,999.68	Late-Filed Claim
105	CULLUM, CHARLES THOMAS 26641 AVENIDA ARIVACA MISSION VIEJO, CA 92691		Lehman No Case Asserted/All Cases Asserted	04/26/2010	66568	\$0.00	Late-Filed Claim
106	CVI GVF (LUX) MASTER S.A.R.L TRANSFEROR: BLACK RIVER EMERGING MARKETS CREDIT FUND LTD. ATTN: ANNMARIE JACOBSEN KNOWLE HILL PARK , UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/29/2009	54849	\$6,709,388.00*	Late-Filed Claim
107	CVI GVF (LUX) MASTER S.A.R.L. C/O BRETT STENBERG 12700 WHITEWATER DRIVE MINNETONKA, MN 55343	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/21/2009	43306	\$24,507,401.70	Late-Filed Claim
108	DA SILVA, CATHERINE 623, AVENUE DES COURCETTES GOLFE JUAN, 06220 FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/30/2009	35575	\$1,860,048.00	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
109	DALESSIO, RICHARD M. 310 LEXINGTON AVENUE, 10F NEW YORK, NY 10016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34618	\$10,950.00	Late-Filed Claim
110	DANDY, DON 506 SOUTH 91ST CIRCLE OMAHA, NE 68114-3900		Lehman No Case Asserted/All Cases Asserted	11/17/2009	65587	\$9,876.00	Late-Filed Claim
111	DANIEL, JOHN T 320 CENTRAL PARK WEST # 96 NEW YORK, NY 10025		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34388	\$2,090.00	Late-Filed Claim
112	DARDANELLO, STEVEN 321 HYSLIP AVE WESTFIELD, NJ 07090	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35298	\$6,036.00	Late-Filed Claim
113	DARYANANI, ASHVIND 38 IVOR COURT GLOUCESTER PLACE LONDON, NW1 6BL UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35074	\$9,214.00	Late-Filed Claim
114	DAVIS, LINDA B INDIVIDUAL RETIREMENT ACCOUNT 5828 FOREST TIMBERS DR. HUMBLE, TX 77346-1978	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/09/2009	37329	\$24,875.00	Late-Filed Claim
115	DAVIS, RICHARD ALAN 89 HARTFIELD AVENUE HERTS ELSTREE, WD6 3JJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34508	\$26,157.22	Late-Filed Claim
116	DAVIS, TAMMY 96 ST GEORGES CRESCENT SLOUGH BERKS, SL1 5PA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35428	\$15,481.00	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
117	DE JESUS, NESTOR E LA VILLA DE TORRIMAR REINA ANA STREET #163 GUAYNABO, PR 00969	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34492	\$750,555.00	Late-Filed Claim
118	DE NICOLA, MICHELA B66 ALBION RIVERSIDE 8 HESTER ROAD LONDON, SW11 4AP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/30/2009	65763	\$6,531.08	Late-Filed Claim
119	DEFRENOIS & LEVIS 21 BD DE BEUASEJOUR PARIS, 75 75016 FRANCE		Lehman No Case Asserted/All Cases Asserted	10/21/2009	43386	\$14,932.00	Late-Filed Claim
120	DEMPSEY, KEITH 10 LEIGH CT. RANDOLPH, NJ 07869	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34968	\$4,198.00	Late-Filed Claim
121	DENNING, ANN 56 HANCOCK STREET STATEN ISLAND, NY 10305	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/07/2009	36820	Undetermined	Late-Filed Claim
122	DENNIS, ELAINE J 6 BELVEDERE LANE BLUFFTON, SC 29909		Lehman No Case Asserted/All Cases Asserted	10/23/2009	45437	Undetermined	Late-Filed Claim
123	DESERET GEN & TRANS CO-OP 1810550 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66482	\$1,000,000.00	Late-Filed Claim
124	DEWBERRY, GRAHAM E 27 ELTON ROAD KINGSTON UPON THAMES, SUR, KT2 6BZ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34692	\$44,289.00	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
125	DIMEGLIO, ROBERT 344 E 28TH STREET, SUITE 23H NEW YORK, NY 10016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/13/2009	65508	\$12,960.00	Late-Filed Claim
126	DIXIE AND ANNE LEAVITT FOUNDATION 5184809 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66485	\$200,000.00	Late-Filed Claim
127	DMUCHOWSKI, JOHN J 86 WINCHESTER DRIVE EAST WINDSOR, NJ 08520		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34401	\$5,069.83	Late-Filed Claim
128	DONATI, ROSA 8 ASHCOMBE ST LONDON, SW6 3AN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34683	\$14,740.00	Late-Filed Claim
129	DOW CORNING CORPORATION ATTN: ANGELA COLE 2200 W. SALZBURG ROAD MAIL # C01232 MIDLAND, MI 48686-0994	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	10/22/2009	43840	\$3,612,935.35	Late-Filed Claim
130	DOW CORNING CORPORATION ATTN: ANGELA COLE 2200 W SALZBURG RD., MAIL # C01232 AUBURN, MI 48611	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	43964	\$3,612,935.35*	Late-Filed Claim
131	DRISCOLL, EAMONN PATRICK 51 ENDLESHAM ROAD LONDON, SW12 8JY UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	10/14/2009	40137	Undetermined	Late-Filed Claim
132	DRISCOLL, THOMAS R. 70 UNION HILL RD MADISON, NJ 07940		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34434	\$3,191,570.00	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
133	DUFFY, PHILIP STEPHEN FLAT 15 668 COMMERCIAL ROAD , E14 7HB UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35414	Undetermined	Late-Filed Claim
134	DUFFY, PHILIP STEPHEN FLAT 9 FONDA COURT 3 PREMIERE PLACE LONDON, E14 8SD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35415	Undetermined	Late-Filed Claim
135	DUFFY, PHILIP STEPHEN FLAT 9 FONDA COURT 3 PREMIERE PLACE , E14 8SD UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35416	Undetermined	Late-Filed Claim
136	DUFFY, PHILIP STEPHEN FLAT 9 FONDA COURT 3 PREMIERE PLACE LONDON, E14 8SD UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35418	Undetermined	Late-Filed Claim
137	DUGGAL, JUGJEEV 745 7TH AVENUE 25TH FLOOR NEW YORK, NY 10019		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34386	\$121,807.43	Late-Filed Claim
138	DYOTT, INGRID S. 111 NEPERAN ROAD TARRYTOWN, NY 10591		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34570	\$854,105.80	Late-Filed Claim
139	DZIADZIO, JOHN E. 69 ROEBLING ROAD BERNARDSVILLE, NJ 07924	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/12/2009	65491	\$6,432,603.00*	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
140	EDGE SEARCH LIMITED 212 PICADILLY LONDON, W1J 9HG UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34691	\$105,366.00	Late-Filed Claim
141	EDMONSTON, TIMOTHY M 2 NAYLORS COTTAGES THE STREET BREDHURST GILLINGHAM, ME7 3LE UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35065	\$6,168.88	Late-Filed Claim
142	ELECTRIC INSURANCE IRELAND LTD. C/O AON INSURANCE MANAGERS DUBLIN LIMITED THIRD FLOOR, METROPOLITAN BUILDING, JAMES JOYCE STREET DUBLIN, 1 IRELAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/18/2009	65971	Undetermined	Late-Filed Claim
143	EMPIRE STATE CARPENTERS PENSION PLAN C/O MANNING-NAPIER ADVISORS INC ATTN: KIM BAXTER 290 WOODCLIFF DR FAIRPORT, NY 14450	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34521	\$105,000.00	Late-Filed Claim
144	ERLICH, MADELINE B 3371 NW 53RD CIRCLE BOCA RATON, FL 33496-2540		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34734	\$100,000.00	Late-Filed Claim
145	EVANS, STEPHEN 14 GLENFERRIE ROAD ST ALBANS, AL1 4JU	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34747	\$35,675.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
146	EVELING, SAMANTHA 9 BELFIELD CLOSE CHIPPING HILL ESSEX WITHAM, CM8 2BP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34444	\$3,908.00	Late-Filed Claim
147	FALCONE, THOMAS J., JR. 503 MAGUIRE AVE STATEN ISLAND, NY 10309		Lehman No Case Asserted/All Cases Asserted	10/19/2009	41638	\$8,554.00	Late-Filed Claim
148	FALKOVE, ETHAN 50 WYNN COURT SYOSSET, NY 11791	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34387	\$123,462.00	Late-Filed Claim
149	FERCONIO, MICHAEL R. 5509 STONEWALL AVENUE DOWNERS GROVE, IL 60515		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34790	\$10,940.78	Late-Filed Claim
150	FILALI, SALIM 12B LINDEN ROAD MUSWELL HILL LONDON, GT LON, N103DH UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34341	\$41,689.00	Late-Filed Claim
151	FILBEE, SARAH M 107 MAZE HILL GREENWICH LONDON, SE108XQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34468	\$3,045.00	Late-Filed Claim
152	FILBEE, SARAH M 107 MAZE HILL GREENWICH LONDON, GT LON, SE108XQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34469	\$15,200.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
153	FINANCEASIA. COM LTD 23/F THE CENTRUM 60 WYNDHAM STREET HONG KONG, HONG KONG		Lehman No Case Asserted/All Cases Asserted	10/01/2009	65415	\$12,325.00	Late-Filed Claim
154	FIRST MIDWEST BANK ONE PIERCE PLACE, SUITE 1500 P.O. BOX 4169 ITASCA, IL 60143-4169	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/23/2009	34635	\$46,494.15	Late-Filed Claim
155	FIRTH, ROBERT 5343 WANETA DRIVE DALLAS, TX 75209	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34732	\$615,500.82	Late-Filed Claim
156	FIRTH, ROBERT 5343 WANETA DRIVE DALLAS, TX 75209		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34895	\$615,500.82	Late-Filed Claim
157	FOCHT, DEBORAH E 530 E LAUREL ROAD NOKOMIS, FL 34275	09-10137 (JMP)	BNC Mortgage LLC	09/23/2009	34380	\$160,537.26*	Late-Filed Claim
158	FOCHT, DEBORAH E. 530 E. LAUREL ROAD NOKOMIS, FL 34275	09-10137 (JMP)	BNC Mortgage LLC	10/21/2009	42914	\$160,537.26*	Late-Filed Claim
159	FORTIS BANQUE (SUISSE) SA BOULEVARD DES PHILOSOPHES 20 GENEVA, CH-1204 SWITZERLAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/01/2009	35886	\$25,000.00	Late-Filed Claim
160	FRANCE-MERRICK FOUNDATION INC STATE STREET BANKS & TRUST 1200 CROWN COLONY DRIVE QUINCY, MA 02169		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34514	\$12,065.56	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
161	FRANZO, ROSEMARIE 119 87TH STREET BROOKLYN, NY 11209	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/15/2010	66393	\$41,428.57	Late-Filed Claim
162	FREE, RONALD ALBERT AND JEAN 43 COWDRAM DRIVE, PARKLANDS RUSTINGTON WEST SUSSEX, BN16 3SJ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	11/03/2009	64273	\$12,513.00	Late-Filed Claim
163	FRYER, KELLY 49 MARITIME CLOSE KENT GREENHITHE, DA9 9QW UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/14/2009	39842	\$3,756.00	Late-Filed Claim
164	FUENTES, DAYLIS 252 VOORHIS AVE RIVER EDGE, NJ 07661	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/05/2009	64868	\$47,258.00	Late-Filed Claim
165	FUTURES INDUSTRY ASSOCIATION. INC. 2001 PENNSYLVANIA AVENUE, N.W. SUITE 600 WASHINGTON, DC 20006	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34927	\$106,854.47	Late-Filed Claim
166	GABLINGER, YONA HARIMON STR 8 ZUR-MOSCHE, ISRAEL		Lehman No Case Asserted/All Cases Asserted	02/02/2010	66200	\$13,200.00	Late-Filed Claim
167	GAFNEY, KATE FLAT 8 80 BALHAM PARK ROAD LONDON, SW12 8EA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34519	\$2,456.00	Late-Filed Claim
168	GALL, PATRICIA SULLIVAN 139 EAST 66TH STREET #8S NEW YORK, NY 10065		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34698	\$7,931,890.10	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
169	GANHY, ANNE MOERSTRAAT 3 HERNE, 1540 BELGIUM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/09/2009	65244	\$21,200.00	Late-Filed Claim
170	GARADDEX INC. C/O ANDREW GATY 1800 ST.JAMES PLACE SUITE 300 HOUSTON, TX 77056	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35514	\$34,000.00	Late-Filed Claim
171	GARADDEX INC. C/O ANDREW GATY 1800 ST.JAMES PLACE SUITE 300 HOUSTON, TX 77056	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35516	\$16,700.00	Late-Filed Claim
172	GARADDEX INC. C/O ANDREW GATY 1800 ST.JAMES PLACE SUITE 300 HOUSTON, TX 77056	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35517	\$35,000.00	Late-Filed Claim
173	GARADDEX INC. C/O ANDREW GATY 1800 ST.JAMES PLACE SUITE 300 HOUSTON, TX 77056	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35518	\$1,250.00	Late-Filed Claim
174	GARADDEX INC. C/O ANDREW GATY 1800 ST.JAMES PLACE SUITE 300 HOUSTON, TX 77056	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35520	\$1,900.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
175	GARADEx INC. C/O ANDREW GATY 1800 ST.JAMES PLACE SUITE 300 HOUSTON, TX 77056	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/01/2009	35844	\$34,000.00	Late-Filed Claim
176	GARDINER, ADELE 12237 PRAIRIE DUNES RD BOYNTON BEACH, FL 3343700		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34723	\$70,000.00	Late-Filed Claim
177	GARDINER, JOSEPH 1139 LAKE AVE CLARK, NJ 07066		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34588	\$80,000.00	Late-Filed Claim
178	GAVIN, MARK 177 FARNABY ROAD KENT SHORTLANDS, BR2 0BA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	10/27/2009	46833	\$10,950.00	Late-Filed Claim
179	GAVIN, MARK 177 FARNABY ROAD KENT SHORTLANDS, BR2 0BA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/27/2009	46834	\$100.00	Late-Filed Claim
180	GEERLIGS, DAVID & JOANNE, TTEE'S DAVID & JOANNE GEERLIGS TRUST 114 CHEYENNE HOLLAND, MI 49424	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34815	\$6,460.00	Late-Filed Claim
181	GELB, JAY 185 SOUNDVIEW DRIVE PORT WASHINGTON, NY 11050	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/01/2009	35981	\$736,692.00	Late-Filed Claim
182	GENERAL ELECTRIC CAPITAL CORPORATION 1010 THOMAS EDISON BLVD SW CEDAR RAPIDS, IA 52404	09-10560 (JMP)	LB Rose Ranch LLC	11/24/2009	65857	\$1,077.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
183	GERMAIN, JOHN C 1491 MILL HILL ROAD SOUTHPORT, CT 06890	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34383	\$6,987.43	Late-Filed Claim
184	GFA 1, LLC TRANSFEROR: LONGACRE MASTER FUND II, L.P. C/O AMANDA GOEHRING, ASHURST LLP SEVEN TIMES SQUARE NEW YORK, NY 10036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35429	\$1,777,661.00	Late-Filed Claim
185	GHOSH, PUNAM FLAT 31 43 BARTHOLOMEW CLOSE LONDON, EC1A 7HN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34892	\$87,000.00	Late-Filed Claim
186	GILLIN LEFEVER, ANN 50 FLINT AVENUE LARCHMONT, NY 10538		Lehman No Case Asserted/All Cases Asserted	10/01/2009	35982	\$4,313,356.60	Late-Filed Claim
187	GITANJALI, BOSE DROSSELWEG 23 NIEDERKASSEL, 53859 GERMANY		Lehman No Case Asserted/All Cases Asserted	01/19/2010	66116	\$6,377.00	Late-Filed Claim
188	GMAM GROUP PENSION TRUST II FOR THE ACCOUNT OF GM GLOBAL HIGH QUALITY FIXED INCOME POOL ACCT # GFI-119 C/O PROMARK INVESTMENT ADVISORS, INC. NEW YORK, NY 10153	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/05/2009	36788	\$82,324.08	Late-Filed Claim
189	GRAHAM, TARA J. 464 LITTLE EAST NECK RD S BABYLON, NY 11702	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34412	\$21,822.00	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
190	GUENTHER, TODD C. 150 COLUMBAS AVE # 16 C NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/30/2009	35638	\$1,944,001.00	Late-Filed Claim
191	GUERRIER, JOANNE 190 KNICKERBOCKER RD UNIT #12 ENGLEWOOD, NJ 07631	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34957	\$11,700.00	Late-Filed Claim
192	GUJRAL, IRVIND 61 ROSSMORE COURT PARK ROAD LONDON, NW1 6XY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35543	\$21,100.56	Late-Filed Claim
193	GUPPY, RAMIN FLAT 28 B3 FORTUNE GARDENS 11 SEYMOUR ROAD MIDLEVELS , HONG KONG		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34770	\$10,848.00*	Late-Filed Claim
194	HAHN-COLBERT, SANDRA M 70 BEAVER BROOK RD HOLMES, NY 12531	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34728	\$41,888.00	Late-Filed Claim
195	HAIG, ANDREW STEPHEN 26 HORBURY CRESCENT LONDON, W11 3NF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34592	\$963,137.00	Late-Filed Claim
196	HARVEY, WAYNE 6 TULIP GARDENS WITTENHAM WAY CHINGFORD LONDON, GT LON, E4 6UY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/20/2009	42403	\$4,077.00	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
197	HAYMARKET MEDIA LIMITED 23/F, THE CENTRUM 60 WYNDHAM STREET CENTRAL HONG KONG, HONG KONG		Lehman No Case Asserted/All Cases Asserted	10/01/2009	65416	\$9,175.75	Late-Filed Claim
198	HENDERSHOT, NICOLE 30 HEMLOCK LANE STATEN ISLAND, NY 10309		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34531	\$2,000.00	Late-Filed Claim
199	HENDERSHOT, NICOLE 30 HEMLOCK LANE STATEN ISLAND, NY 10309		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34534	\$112.00	Late-Filed Claim
200	HENDERSHOT, NICOLE 30 HEMLOCK LANE STATEN ISLAND, NY 10309		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34574	\$3,100.00	Late-Filed Claim
201	HENDRICKSON, ROBERTA CDN FOR ANDREA J. HENDRICKSON 997 BOB-O-LINK RD HIGHLAND PARK, IL 60035		Lehman No Case Asserted/All Cases Asserted	12/11/2009	65920	\$25,516.50	Late-Filed Claim
202	HIGGINS, CHARLES J 67 CLEMENT AVENUE WEST ROXBURY, MA 02132-2034		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34620	\$234,000.00	Late-Filed Claim
203	HIGH LODGE CAPITAL LLC C/O DARREN DAVY 3 ALLISON ROAD ALPINE, NJ 07620	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/02/2009	63540	\$65,585.00	Late-Filed Claim
204	HILLS, SUSAN JUNE PIPPINS, POYNINES ROAD FULKING HENFIELD WEST SUSSEX, BN5 9NB UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	11/03/2009	64274	\$12,513.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
205	HIRANI, HAMEL 10 BIDEFORD CLOSE MDDSX EDGWARE, HA86DB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34835	\$8,333.48	Late-Filed Claim
206	HONNOLD, SUSAN 11750 W. SUNSET BLVD. #207 LOS ANGELES, CA 90049		Lehman No Case Asserted/All Cases Asserted	11/02/2009	61214	\$10,000.00	Late-Filed Claim
207	HOU, MARK 48-16 208TH ST OAKLAND GARDENS, NY 11364		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34562	\$1,288.00	Late-Filed Claim
208	HUNT, KERRY J 36 CURLING LANE BADGERS DENE ESSEX GRAYS, RM17 5JB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34647	\$16,551.17	Late-Filed Claim
209	ILLINOIS MUNICIPAL RETIREMENT FUND NORTHERN TRUST 801 SOUTH CANAL, FL CB-1 NORTH CHICAGO, IL 60675		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34516	\$228,786.77	Late-Filed Claim
210	INVESTORS TITLE INSURANCE CO. ATTN: BETH LEWTER PO DRAWER 2687 CHAPEL HILL, NC 27515-2687		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34842	\$411,064.00	Late-Filed Claim
211	IRAGORRI, JULIAN 66 NINTH AVENUE, APT 5E NEW YORK, NY 10011	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/06/2009	64991	\$2,841,142.00	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
212	IRODA, NAGY ES TROCSANYI UGYVEDI UGOCSA UTCA 4/B BUDAPEST, 1126 HUNGARY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/06/2009	36738	\$11,666.00	Late-Filed Claim
213	IVERSON, JEFFREY CARTER 141 BISHOPS MANSIONS STEVENAGE ROAD LONDON, SW6 6DX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35064	\$96,485.00	Late-Filed Claim
214	J SAINSBURY COMMON INVESTMENT FUND 33 HOLBORN LONDON, EC1N 2HT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34632	\$347,948.56	Late-Filed Claim
215	JACAZIO, FILIPPO FALT 33 - THE RISE 56 LANT STREET LONDON, SE1 1RE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34995	\$10,950.00	Late-Filed Claim
216	JAGENBURG, VANESSA 18 FERNWOOD ROAD SUMMIT, NJ 07901-2927	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34729	\$700,000.00	Late-Filed Claim
217	JENKINS, GARETH 39 KINGSGATE ROAD WEST HAMPSTEAD LONDON, NW6 4TD UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34749	\$38,930.00	Late-Filed Claim
218	JERSEY CITY FIRE DEPARTMENT 465 MARIN BLVD. JERSEY CITY, NJ 07302		Lehman No Case Asserted/All Cases Asserted	10/21/2009	43229	\$1,500.00	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
219	JONES, TERRY P. 30 THOROGOOD WAY, RAINHAM ESSEX, UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35170	Undetermined	Late-Filed Claim
220	KAPKO, RICHARD & NANCY 1700 ADAMS AVENUE #102 COSTA MESA, CA 92626		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35303	\$10,000.00	Late-Filed Claim
221	KATZ, CALVIN 9 VICENTE COURT EAST AMHERST, NY 14051-2024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/23/2009	65708	\$9,922.70	Late-Filed Claim
222	KAYIIRA, ANDREW 145 EAST 27TH STREET APT 9A NEW YORK, NY 10016		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34584	\$20,000.00	Late-Filed Claim
223	KELLY, FRANK J 7804 84TH STREET GLENDALE, NY 11385	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34336	Undetermined	Late-Filed Claim
224	KELLY, FRANK J 7804 84TH STREET GLENDALE, NY 11385		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34337	Undetermined	Late-Filed Claim
225	KERR, HUGH T. TTEE, KERR FAMILY TRUST 2505 HEADLAND CIRCLE OTIS, OR 97368		Lehman No Case Asserted/All Cases Asserted	05/03/2010	66595	\$50,000.00*	Late-Filed Claim
226	KHATRI, MANISH VALJI 61, CHAPMAN CRESCENT HARROW MIDDLESEX, HA3 0TG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34684	\$4,440.19	Late-Filed Claim
227	KILMARTIN, CHRISTOPHER JO 225 E 34TH ST APT 7I NEW YORK, NY 10016		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34384	Undetermined	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
228	KIM, DAVID J. THE LEGEND TOWER III, APT 17A 23 TAI HANG DRIVE , HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/07/2009	36867	\$2,240,933.00*	Late-Filed Claim
229	KLEIN, ARLENE 9 RED ROOF DRIVE RYE BROOK, NY 10573	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34385	\$79,996.00	Late-Filed Claim
230	KNAUER, WILLIAM J POA DONNA KNAUER 404 ROYAL CRESCENT COURT ST. AUGUSTINE, FL 32092	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34849	\$15,496.94	Late-Filed Claim
231	KNUDSVIG, BELKIS 2 ONONDAGA ST. RYE, NY 10580		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34643	\$164,887.00	Late-Filed Claim
232	KPMG AL FOZAN & AL SADHAN BUILDING NO 7103. AL AHSA ST P.O BOX 92876 RIYADH, 11663 SAUDI ARABIA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34454	\$41,880.00	Late-Filed Claim
233	LAINOVIC, SACHA 125 E 72 ST. APT 8A NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34639	\$110,760.00	Late-Filed Claim
234	LAINOVIC, SACHA 125 E 72 ST. APT 8A NEW YORK, NY 10021		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34640	\$800,000.00	Late-Filed Claim
235	LAW, JIMMY CHAK YAN FLAT 171 41 MILLHARBOUR LONDON, E14 9ND UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35235	\$96,509.00	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
236	LEE, JAMES 2-11-5 MOTO AZABU MOTO AZABU TERRACE 304 TOKYO, 106-0046 JAPAN		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35424	\$53,851.00	Late-Filed Claim
237	LEGRAVE, NORBERT & BARBARA 1289 COUNTY N BRUSSELS, WI 54204	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/13/2009	65505	\$19,893.00	Late-Filed Claim
238	LEV ARI, TAL FLAT 15 1 PARKHILL ROAD LONDON, NW3 2YJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/07/2009	65858	\$178,077.26	Late-Filed Claim
239	LEVINE, ROBERT A 41 RAYFIELD ROAD WESTPORT, CT 06880	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34781	\$24,325.00	Late-Filed Claim
240	LIPMAN, NAOMI 19 EDWARDS PLACE MERRICK, NY 11566		Lehman No Case Asserted/All Cases Asserted	11/18/2009	65614	\$26,000.00	Late-Filed Claim
241	LOGINS, HELEN, TRUSTEE 2701 BEACH BLVD SPACE 142 HUNTINGTON BEACH, CA 92648	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/05/2009	36274	\$9,872.00	Late-Filed Claim
242	LONGWOOD AT OAKMONT, INC. 1215 HULTON ROAD OAKMONT, PA 15139-1196	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/23/2009	34453	\$294,299.09	Late-Filed Claim
243	LOUISIANA CITIZENS PROPERTY INSURANCE CORPORATION 433 METAIRIE ROAD, SUITE 600 METAIRIE, LA 70005		Lehman No Case Asserted/All Cases Asserted	10/07/2009	36856	\$2,587,212.95	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
244	LUCE FORWARD HAMILTON & SCRIPPS LLP 600 W. BROADWAY, STE. 2600 SAN DIEGO, CA 92101		Lehman No Case Asserted/All Cases Asserted	10/01/2009	35945	\$14,848.66	Late-Filed Claim
245	LUNG, ELAINE C. 27 LAMBS ROW LYCHPIT BASINGSTOKE HAMPSHIRE, RG24 8SL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35067	\$1,277.18	Late-Filed Claim
246	LUTTE, NICHOLAS PAUL & SUSAN LONG DURFORD, UPPER DURFORD WOOD PETERSFIELD HANTS, GU31 5AW UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	11/03/2009	64267	\$57,526.00	Late-Filed Claim
247	LYNCH, BRENDAN E. 604 SCOTCH RD PENNINGTON, NJ 08534	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	35000	\$31,845.66	Late-Filed Claim
248	MACDONALD, PAUL 83 GLENHURST AVENUE BEXLEY KENT, DA 3QQ	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34958	\$6,301.45	Late-Filed Claim
249	MADDOX, ALEXANDER J. 26 ERNLE ROAD LONDON GT LON, SW200HJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/17/2009	65598	\$4,375,308.00	Late-Filed Claim
250	MALCOLM, CHRIS 74 BUTLERS AND COLONIAL WHARF LONDON, SE1 2PY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34518	\$25,104.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
251	MALIK, ANDREW 700 PARK AVENUE PHB NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35397	\$935,907.59	Late-Filed Claim
252	MALKAN, NISHA 12 CHAPARRAL RD NANUET, NY 10954		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34624	\$54,592.00	Late-Filed Claim
253	MANCHANDA, SAM 22 DONERAILE ST. FULHAM LONDON, SW6 6EN UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35426	\$11,196.00	Late-Filed Claim
254	MARAS, ZLATKO MIKE 30-46 45TH ST. APT 1R ASTORIA, NY 11103		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34900	\$2,754.00	Late-Filed Claim
255	MARAS, ZLATKO MIKE 30-46 45TH ST. APT 1R ASTORIA, NY 11103		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34901	Undetermined	Late-Filed Claim
256	MARKMAN, KAREN 357 89TH STREET 2ND FLOOR BROOKLYN, NY 11209	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34773	\$9,316.55	Late-Filed Claim
257	MARKMAN, KAREN 357 89TH STREET 2ND FLOOR BROOKLYN, NY 11209	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34774	\$5,000.00	Late-Filed Claim
258	MARKMAN, KAREN 357 89TH STREET 2ND FLOOR BROOKLYN, NY 11209	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34775	\$3,141.34	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
259	MARSILIO, PAUL A. 25-11 37TH STREET ASTORIA, NY 11103		Lehman No Case Asserted/All Cases Asserted	02/08/2010	66256	\$10,900.00	Late-Filed Claim
260	MARSILIO, PAUL A. 25-11 37TH STREET ASTORIA, NY 11103		Lehman No Case Asserted/All Cases Asserted	02/08/2010	66257	\$118,406.62	Late-Filed Claim
261	MASELLI, CHARLES 40 WESTLAKE DRIVE VALHALLA, NY 10595		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34535	\$5,451.00	Late-Filed Claim
262	MATTINGLY, LOUISE 28 FORT GREENE PLACE BROOKLYN, NY 11217		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34564	\$9,870.00	Late-Filed Claim
263	MAZANET, ROSEMARY 24 DAFFODIL LANE COS COB, CT 06807-1412		Lehman No Case Asserted/All Cases Asserted	10/29/2009	54833	\$20,000.00	Late-Filed Claim
264	MAZZA, FRANK J 26 BLADES RUN DRIVE SHREWSBURY, NJ 07702		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34847	Undetermined	Late-Filed Claim
265	MAZZITELLI-ZOLT, KARINA 3777 INDEPENDENCE AVE APT 16B RIVERDALE, NY 10463	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	44342	\$9,988.00	Late-Filed Claim
266	MCCARTHY, BRIAN M. 195 WALNUT LANE MANHASSET, NY 11030	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35446	\$302,000.00	Late-Filed Claim
267	MCCARTHY, LAWRENCE E 4741 GARDEN POINT TRL WELLINGTON, FL 33414	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/15/2010	66392	\$4,500,083.35	Late-Filed Claim
268	MCCLATCHEY, STEVEN V. 220 PINE STREET FREEPORT, NY 11520	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35409	\$165,089.00*	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
269	MCDERMOTT, JEAN 173 W 8TH ST BAYONNE, NJ 07002		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34338	Undetermined	Late-Filed Claim
270	MCDERMOTT, JEAN 173 W 8TH ST BAYONNE, NJ 07002	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34339	Undetermined	Late-Filed Claim
271	MCDERMOTT, JEAN 173 W 8TH ST BAYONNE, NJ 07002		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34340	Undetermined	Late-Filed Claim
272	MCINERN, LISA M 2 Highbanks Road Hatch End MDDsx Pinner, HA5 4AR UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35057	\$18,167.00	Late-Filed Claim
273	MCKEE, HEATHER MONEY PURCHASE 54 FIELD TERRACE IRVINGTON, NY 10533	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34473	\$18,463.00	Late-Filed Claim
274	MCSWEENEY, MICHAEL B 29 BENNETTS AVENUE SHIRLEY SURREY CROYDON, CR0 8AL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34507	\$5,105.25	Late-Filed Claim
275	MELLY, MICHAEL S 71 EAST 235TH STREET BRONX, NY 10470-1915	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/14/2009	65979	Undetermined	Late-Filed Claim
276	MELLY, MICHAEL S 71 EAST 235TH STREET BRONX, NY 10470-1915	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/14/2009	65980	\$12,320.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
277	MELLY, MICHAEL S 71 EAST 235TH STREET BRONX, NY 10470-1915	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/14/2009	65981	Undetermined	Late-Filed Claim
278	MENSAH, VIVIEN 95 S CONGER AVENUE CONGERS, NY 10920		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34382	\$13,993.02	Late-Filed Claim
279	MENSAH, VIVIEN 95 S CONGER AVENUE CONGERS, NY 10920		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34549	\$2,037.35	Late-Filed Claim
280	MERCEDES-BENZ CREDIT CORPORATION C/O SHERMETA, ADAMS & VON ALLMEN, P.C. P.O. BOX 80908 ROCHESTER HILLS, MI 48308-0908	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/30/2009	36778	\$31,309.03	Late-Filed Claim
281	MIGLIORELLI, ANTHONY 89 UHLAND STREET, APT 22 EAST RUTHERFORD, NJ 07073		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34530	\$3,750.00	Late-Filed Claim
282	MIGLIORELLI, ANTHONY 89 UHLAND STREET, APT 22 EAST RUTHERFORD, NJ 07073		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34605	\$2,210.00	Late-Filed Claim
283	MIGLIORELLI, ANTHONY 89 UHLAND STREET, APT 22 EAST RUTHERFORD, NJ 07073		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34622	\$4,375.00	Late-Filed Claim
284	MIRFIELD, MATTHEW S 256 TURNEY ROAD DULWICH VILLAGE LONDON, SE217JP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34470	\$83,027.00	Late-Filed Claim
285	MISE, CHRISTOPHER J. 103 EAST 75TH STREET APT 6RW NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34555	\$188,740.00	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
286	MISSISSIPPI STATE TAX COMMISSION BANKRUPTCY SECTION PO BOX 22808 JACKSON, MS 39225-2808	08-13900 (JMP)	Lehman Commercial Paper Inc.	11/20/2009	65640	\$1,212.10	Late-Filed Claim
287	MISSISSIPPI STATE TAX COMMISSION BANKRUPTCY SECTION PO BOX 22808 JACKSON, MS 39225-2808	08-13900 (JMP)	Lehman Commercial Paper Inc.	11/19/2009	65653	\$1,212.10	Late-Filed Claim
288	MITCHELL, NEIL S. 1125 FIFTH AVENUE NEW YORK, NY 10128		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34587	\$1,279,354.22	Late-Filed Claim
289	MONAHAN, MARIA 57 BAYSIDE LN STATEN ISLAND, NY 103093908		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34563	\$5,450.00	Late-Filed Claim
290	MONDOZA, GONZALO P. 7 POPLAR DRIVE CRANBURY, NJ 08512	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34623	\$13,689.24	Late-Filed Claim
291	MOORE, NYLA PUCCINELLI 3150-STEINER ST. SAN FRANCISCO, CA 94123	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34923	\$4,998.40	Late-Filed Claim
292	MORGAN, SAMUEL ALEXANDE FLAT 8 HUDSON COURT MARITIME QUAY LONDON, E14 3QH UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	10/01/2009	35950	\$42,650.00	Late-Filed Claim
293	MORIARTY, CHRISTOPHER 532 FAIRMONT AVENUE WESTFIELD, NJ 07090		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34856	\$178,863.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
294	MORZARIA, RAGINI 7 EDWINA GARDENS REDBRIDGE ESSEX, IG4 5BS UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/25/2009	34916	\$132,475.33	Late-Filed Claim
295	MORZARIA, RAGINI 7 EDWINA GARDENS REDBRIDGE ESSEX, 1G4 5BS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34917	\$14,038.00	Late-Filed Claim
296	MORZARIA, RAGINI 7 EDWINA GARDENS REDBRIDGE, ESSEX, IG4 5BS UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	10/05/2009	36225	\$132,475.33	Late-Filed Claim
297	MORZARIA, RAGINI 7 EDWINA GARDENS REDBRIDGE, ESSEX, IG4 5BS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/05/2009	36226	\$14,038.00	Late-Filed Claim
298	MOXLEY, CHARLES KAPLAN, KILSHEIMER & FOX 850 THIRD AVE, 14TH FLOOR NEW YORK, NY 10022-7513	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34475	\$91,653.90	Late-Filed Claim
299	MUNN, ANTHONY THOMAS & JOAN DORIS 16 CHESSWOOD ROAD, WORTHING WEST SUSSEX, BN11 2AD UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	11/03/2009	64275	\$32,223.00	Late-Filed Claim
300	MURPHY, JOHN 6366 156TH ST APPLE VALLEY, MN 55124	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34813	\$20,000.00	Late-Filed Claim
301	NAKATSUKA, CHRISTINE 2541 73RD COURT ELMWOOD PARK, IL 60707	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35442	\$4,724.00	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
302	NATALEGAWA, DESSI 87 DERBY ROAD SHENTON PARK PERTH, WA 6008 AUSTRALIA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/05/2009	36270	\$61,084.00	Late-Filed Claim
303	NATIONAL FINANCIAL SERVICES LLC ATTN: LAWRENCE CONOVER 200 LIBERTY STREET, 5TH FLOOR NEW YORK, NY 10281		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34467	\$2,511,000.00	Late-Filed Claim
304	NEGREIRO, MANNY & ANGELA 3711 NE 31 AVE LIGHTHOUSE, FL 33064	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34755	\$250,000.00	Late-Filed Claim
305	NELLER, MARK G. 4, WEST BEECH MEWS WICKFORD ESSEX, SS11 8AD UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34686	\$20,253.00	Late-Filed Claim
306	NEWMAN, ARLENE 3008 CAVENDISH DR. LOS ANGELES, CA 90064		Lehman No Case Asserted/All Cases Asserted	11/02/2009	61213	\$25,000.00	Late-Filed Claim
307	NEWMAN, HAROLD J. 77 BALDWIN FARMS SOUTH GREENWICH, CT 06831		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34551	\$464,580.00	Late-Filed Claim
308	NG, WING 102-25 67TH RD APT 2A FOREST HILLS, NY 11375	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34979	Undetermined	Late-Filed Claim
309	NICHOLSON, CLAIRE L 46 GLENLUCE ROAD BLACKHEATH LONDON, SE3 7SB UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34485	\$4,830.96	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
310	NICOLETTA, MICHELE 29 HIGHPOINT ROAD STATEN ISLAND, NY 10304	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34407	\$2,037,629.69	Late-Filed Claim
311	NIHON MATAI CO LTD ATTN: FINANCE DEPT. 6-7 MOTOASAKUSA 2-CHOME TAITO-KU TOKYO, 111-8522 JAPAN		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34358	\$10,956,494.81	Late-Filed Claim
312	NIU, THERESA 30 BLONDFORD ST FLAT 20 LONDON, W1U 4BY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34689	\$13,195.58	Late-Filed Claim
313	NOBLES, SUZANNE 7817 ROUNDROCK ROAD DALLAS, TX 75248		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34754	\$4,000.00	Late-Filed Claim
314	NOVRESKE, KEVIN W. 492 HACKENSACK AVE #87 RIVER EDGE, NJ 07661		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34581	\$36,071.00	Late-Filed Claim
315	O'SHEA, JOHN 131 COUNTRY CLUB ROAD HOPEWELL JUNCTION, NY 12533	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34390	\$10,000.00	Late-Filed Claim
316	OBERBANK AG HAUPTPLATZ 10-11 LINZ, A-4020 AUSTRIA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34352	\$420,346.50	Late-Filed Claim
317	OCLC ONLINE COMPUTER LIBRARY CENTER 6565 KILGOUR PLACE DUBLIN, OH 43017	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34973	Undetermined	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
318	OKLAHOMA TAX COMMISSION BANKRUPTCY SECTION GENERAL COUNSEL'S OFFICE 120 N. ROBINSON, SUITE 2000 OKLAHOMA CITY, OK 73102-7471	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	03/08/2010	66391	\$144,735.54	Late-Filed Claim
319	OKLAHOMA TAX COMMISSION BANKRUPTCY SECTION GENERAL COUNSEL'S OFFICE 120 N. ROBINSON, SUITE 2000 OKLAHOMA CITY, OK 73102-7471	08-13885 (JMP)	Lehman Brothers Commodity Services Inc.	03/12/2010	66405	\$100.00	Late-Filed Claim
320	OKWOR, MARK 5 RICHMOND DRIVE GRAVESEND KENT, DA124DJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34876	\$945.00	Late-Filed Claim
321	OLSON, BRETT W 25A KELSO PLACE LONDON, W85QG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35344	\$371,428.00	Late-Filed Claim
322	OLSON, BRETT W 25A KELSO PLACE LONDON, W85QG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35345	\$70,000.00	Late-Filed Claim
323	ONESOURCE DELIVERY 3790 EL CAMINO REAL SUITE 131 PALO ALTO, CA 94306		Lehman No Case Asserted/All Cases Asserted	10/14/2009	40154	\$2,582.67	Late-Filed Claim
324	ONTARIO TEACHERS' PENSION PLAN BOARD ATTN: JEFF DAVIS 5650 YONGE STREET SUITE 500 TORONTO, ON M2M 4H5 CANADA	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	11/20/2009	65647	\$12,634,480.65*	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
325	OVE WIBEN, GEIN SKAASTRA. 109 SANDNES, 4326 NORWAY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/03/2009	64307	\$86,393.00	Late-Filed Claim
326	OZCAKIR, ALPER 78 WALNUT DR. TENAFLY, NJ 07670	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/02/2009	61038	\$47,460.00	Late-Filed Claim
327	PACIFIC LIFE INSURANCE COMPANY ATTN: JOSEPH J. TORTORELLI 700 NEWPORT CENTER DRIVE NEWPORT BEACH, CA 92660-6397	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/21/2009	42906	\$45,372,817.00*	Late-Filed Claim
328	PALCHYNSKY, JOHN N. 16 HIGHLAND AVENUE MONTVILLE, NJ 07045	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34712	Undetermined	Late-Filed Claim
329	PALCHYNSKY, JOHN N. 16 HIGHLAND AVENUE MONTVILLE, NJ 07045	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34713	\$36,447.00	Late-Filed Claim
330	PAPILLON, MARIE J. MCDERMOTT WILL & EMERY LLP ATTN: NATHAN F. COCO, CHARLES E. LEVIN 227 WEST MONROE STREET CHICAGO, IL 60606-5096	08-13893 (JMP)	Lehman Brothers OTC Derivatives Inc.	09/25/2009	35021	\$250,000.00*	Late-Filed Claim
331	PARDEE, JONATHAN 226 BELLEVUE AVENUE, SUITE 3 NEWPORT, RI 02840		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34552	Undetermined	Late-Filed Claim
332	PARIS, JACK 2701 FAR VIEW DR. SCOTCH PLAINS, NJ 07076	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/30/2009	35637	\$506,637.52	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
333	PARKER, JAMES JOHATHAN 4B RIVERVIEW HEIGHTS 27 BERMONDSEV WALL WEST BERMONDSEY, SE16 4TN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/17/2009	65965	\$33,152.00	Late-Filed Claim
334	PARKER, KESHIA S 510 GREAT BEDS COURT PERTH AMBOY, NJ 08861		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34824	Undetermined	Late-Filed Claim
335	PARRINELLO, WILLIAM J. 87 HIGHVIEW DRIVE WOODBIDGE, NJ 07095	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/30/2009	65753	\$18,449.00	Late-Filed Claim
336	PASMUSSE, LARS & ANITA 13329 FIELDSTONE WAY GAINESVILLE, VA 20155	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/05/2009	36512	\$10,000.00	Late-Filed Claim
337	PATEL, JAYSHREE 23 LAWRENCE AVENUE MILL HILL LONDON, NW7 4NL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/01/2010	66197	\$3,776.00	Late-Filed Claim
338	PB CAPITAL CORPORATION ATTENTION: GENERAL COUNSEL 230 PARK AVENUE NEW YORK, NY 10169	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/21/2009	43002	\$272,025,430.55	Late-Filed Claim
339	PB CAPITAL CORPORATION ATTN: GENERAL COUNSEL 230 PARK AVENUE NEW YORK, NY 10169	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/21/2009	43003	\$272,025,430.55	Late-Filed Claim
340	PEARSON, NEIL 62 KING EDWARDS GARDENS LONDON, W3 9RQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34819	\$9,962.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
341	PEDREIRA, JANE 64 BRADFORD AVE RYE, NY 10580	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35101	\$146,634.65	Late-Filed Claim
342	PEDREIRA, JANE 64 BRADFORD AVE. RYE, NY 10580-1107		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35102	\$0.00	Late-Filed Claim
343	PEDREIRA, JANE 64 BRADFORD AVE RYE, NY 10580	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35103	\$146,634.65	Late-Filed Claim
344	PEDREIRA, JANE 64 BRADFORD AVE RYE, NY 10580	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35104	Undetermined	Late-Filed Claim
345	PEDREIRA, JANE 64 BRADFORD AVE. RYE, NY 10580-1107	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/04/2010	66059	Undetermined	Late-Filed Claim
346	PERARD, FRANCOISE 55, RUE DU MOULIN NEUF BOUSSY SAINT ANTOINE, 91800 FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34362	\$2,472.00	Late-Filed Claim
347	PERMAUL-SINGH, ROMONIE 92-21 214 ST QUEENS VILLAGE, NY 11428		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35326	\$4,425.14	Late-Filed Claim
348	PETERSON, WILLIAM 18 BUTTONWOOD RD MIDDLETOWN, NJ 07748	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/12/2009	65463	\$19,536.00	Late-Filed Claim
349	PETTIGREW, JOSEPHINE 5 BEVAN STREET LONDON, N1 7DY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/20/2009	42382	\$65,304.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
350	PITNEY BOWES GLOBAL FINANCIAL SERVICES PITNEY BOWES INC. ATTN: RECOVERY DEPT. 27 WATERVIEW DRIVE SHELTON, CT 06484-4361	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/02/2009	64119	\$8,284.82	Late-Filed Claim
351	PITNEY BOWES GLOBAL FINANCIAL SERVICES PITNEY BOWES INC. ATTN: RECOVERY DEPARTMENT 27 WATERVIEW DRIVE SHELTON, CT 06484-4361	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/04/2009	65649	\$8,284.82	Late-Filed Claim
352	PITNEY BOWES LEASING PITNEY BOWES GLOBAL CREDIT SERVICES C/O ASSET/BANKRUPTCYHIGHWAY.COM P.O. BOX 57100 TORONTO, ON M8Y 3Y2 CANADA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/13/2009	42543	\$170.58	Late-Filed Claim
353	PITNEY BOWES LEASING PITNEY BOWES GLOBAL CREDIT SERVICES C/O ASSET/BANKRUPTCYHIGHWAY.COM P.O. BOX 57100 TORONTO, ON M8Y 3Y2 CANADA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/13/2009	42544	\$5,271.65	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
354	PITNEY BOWES LEASING PITNEY BOWES GLOBAL CREDIT SERVICES C/O ASSET/BANKRUPTCYHIGHWAY.COM P.O. BOX 57100 TORONTO, ON M8Y 3Y2 CANADA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/13/2009	42545	\$6,317.29	Late-Filed Claim
355	PORTMAN BUILDING SOCIETY PENSION AND ASSURANCE SCHEME C/O NATIONWIDE PENSION FUND NATIONWIDE BUILDING SOCIETY NATIONWIDE HOUSE SWINDON, SN38 2GN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35141	\$53,033.55	Late-Filed Claim
356	POZNAR, MARK 128 MADISON ST. APT 25 HOBOKEN, NJ 07071		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34874	Undetermined	Late-Filed Claim
357	PRESCOTT, LESLEY C. 77 HURSLEY ROAD CHANDLER'S FORD EASTLEIGH, S053 2FS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35540	\$3,045.00	Late-Filed Claim
358	PRICE, DAVID M. PO BOX 335 PINE PLAINS, NY 12567		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34611	\$156,938.00	Late-Filed Claim
359	PROGRESS INVESTMENT MANAGEMENT COMPANY NORTHERN TRUST BANK 801 SOUTH CANAL, FL CB-1 NORTH CHICAGO, IL 60675		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34515	\$2,290.75	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
360	PURVIS, KATHRYN 3 CASEY CT NANUET, NY 109543400		Lehman No Case Asserted/All Cases Asserted	11/23/2009	65676	\$30,951.00	Late-Filed Claim
361	PURVIS, KATHRYN 3 CASEY COURT NANUET, NY 10954		Lehman No Case Asserted/All Cases Asserted	11/23/2009	65677	\$30,951.00	Late-Filed Claim
362	PURVIS, KATHRYN 3 CASEY COURT NANUET, NY 10954	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/23/2009	65678	\$30,951.00	Late-Filed Claim
363	QAIM-MAQAMI, HOOD 102 LLOYD ROAD MONTCLAIR, NJ 07042	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34544	\$111,715.39	Late-Filed Claim
364	QUARTNER, DOUGLAS M. 24 ETON ROAD SCARSDALE, NY 10583	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/30/2009	66031	\$762,401.26	Late-Filed Claim
365	RAYNER, RUTH J. LARCH HOUSE HECKFIELD GREEN HOXNE, EYE SUFFOLK, IP21 5AA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/06/2009	36598	\$97,415.00	Late-Filed Claim
366	REDMOND, COLLEEN A 624 YETMAN AVE STATEN ISLAND, NY 10307		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34406	\$92,276.50	Late-Filed Claim
367	REDMOND-HUGHES, KATHLEEN 63 KILBURN ROAD GARDEN CITY, NY 11530		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34569	\$23,329.49	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
368	REGAN, JANE 37 CHLEMER DRIVE HUTTON BRENTWOOD ESSEX, UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34836	\$81,931.21	Late-Filed Claim
369	REMINGTON, MARTHA K. 132 W. 1400 N. ALEXANDRIA, IN 46001		Lehman No Case Asserted/All Cases Asserted	10/05/2009	36427	\$30,000.00	Late-Filed Claim
370	RICHMOND, LEE 24 WEST STREET GREAT GRANSDEN SANDY BEDFORDSHIRE, SG19 3AU UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	10/21/2009	43411	\$364,953.93	Late-Filed Claim
371	RIVANO, GIOVANNI FLAT 6, 7 SLOANE COURT WEST LONDON, SW3 4TD UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	11/02/2009	65666	\$16,766.03	Late-Filed Claim
372	RIVKIN, JACK L. PO BOX 2249 AMAGANSETT, NY 11930		Lehman No Case Asserted/All Cases Asserted	03/08/2010	66375	\$6,815,723.30	Late-Filed Claim
373	ROACH, BRENDAN C 2141 W. MELROSE STREET CHICAGO, IL 60618		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34484	\$151,052.00	Late-Filed Claim
374	ROBERT STOCKDALE C/O NSK PENSION NSK EUROPE LTD BELMONT PLACE, BELMONT ROAD BERKSHIRE, SL6 6BT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/19/2009	42212	\$63,132.76	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
375	ROBERTSON, HENRY BELIN III 16614 CAMILIA AVENUE TUSTIN, CA 92782		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35165	\$51,806.35	Late-Filed Claim
376	RODRIGUEZ-COLON, ELIZABETH URB, DOS PINOS 784 CALLE LINCE SAN JUAN, PR 00923	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34490	Undetermined	Late-Filed Claim
377	ROGERS, CHARLES D & JANET C 307 S DIVISON ST CASHMERE, WA 98815	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35296	\$8,691.63	Late-Filed Claim
378	RUSS, ALEXANDER 14 ONSLOW SQUARE FLAT 10 LONDON, SW7 3NP UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34482	\$73,276.77	Late-Filed Claim
379	RUSSO, MARILENA 139 OLYMPIA BLVD. STATEN ISLAND, NY 10305		Lehman No Case Asserted/All Cases Asserted	10/12/2009	37404	\$47,727.00	Late-Filed Claim
380	RUSSOMAN, LUISA B. 400 JOHNS CREEK PKY SAINT AUGUSTINE, FL 32092	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/13/2009	38427	\$62,000.00	Late-Filed Claim
381	RUSSOMAN, LUISA B. 400 JOHNS CREEK PKY SAINT AUGUSTINE, FL 32092	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/13/2009	38428	\$62,000.00	Late-Filed Claim
382	RYB, PAUL 3 REYNOLDS CLOSE LONDON, NW117EA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	11/25/2009	65722	\$581,500.12	Late-Filed Claim
383	SABELLA, KELLY A 395 WILLOW ST MANSFIELD, MA 02048		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34802	\$4,000.00	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
384	SALWIN, PIOTR A. 45 TUDOR CITY PLACE APARTMENT 1011 NEW YORK, NY 10017	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34585	\$22,500.00	Late-Filed Claim
385	SANSIVIERO, WAYNE H. 42 BAY DRIVE WEST HUNTINGTON, NY 11743		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34860	\$303,510.00	Late-Filed Claim
386	SANTA FE MSTR FD. SPC. FAOBO ANASAZI JAPANESE SYSTEMATIC LONG SHORT D, SEG. POR. SANTA FE PARTNERS, LLC 1512 PACHECO ST., STE. D202 SANTA FE, NM 87505	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	43797	\$54,065,224.87	Late-Filed Claim
387	SANTA FE MSTR FD. SPC. FAOBO ANASAZI MARKET NEUTRAL 2X, SEG. POR. SANTA FE PARTNERS, LLC 1512 PACHECO ST., STE. D202 SANTA FE, NM 87505	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	43801	\$70,031,817.77	Late-Filed Claim
388	SANTA FE MSTR FD. SPC. FAOBO ANASAZI MARKET NEUTRAL 3X, SEG. PORT. SANTA FE PARTNERS, LLC 1512 PACHECO ST., STE. D202 SANTA FE, NM 87505	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	43800	\$6,054,172.72	Late-Filed Claim
389	SANTA FE MSTR FD. SPC. FAOBO ANASAZI SYSTEMATIC EUROPEAN LONG SHORT C, SEG. POR. SANTA FE PARTNERS, LLC 1512 PACHECO ST., STE. D202 SANTA FE, NM 87505	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	43798	\$36,130,062.88	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
390	SANTA FE MSTR FD. SPC. FAOBO ANASAZI SYSTEMATIC EUROPEAN LONG SHORT E, SEG. POR. SANTA FE PARTNERS, LLC 1512 PACHECO ST., STE. D202 SANTA FE, NM 87505	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	43796	\$18,660,104.69	Late-Filed Claim
391	SANTA FE MSTR FD. SPC. FAOBO ANASAZI SYSTEMATIC JAPANESE LONG SHORT F, SEG. POR. SANTA FE PARTNERS, LLC 1512 PACHECO ST., STE. D202 SANTA FE, NM 87505	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	43795	\$18,247,355.09	Late-Filed Claim
392	SANTA FE MSTR FD. SPC. FAOBO ANASAZI SYSTEMATIC LONG SHORT B, SEG. POR SANTA FE PARTNERS, LLC 1512 PACHECO ST., STE. D202 SANTA FE, NM 87505	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	43799	\$44,318,092.62	Late-Filed Claim
393	SANTA FE PARTNERS LLC, FAOBO ANASAZI MARKET NEUTRAL LP SANTA FE PARTNERS, LLC 1512 PACHECO ST., STE. D202 SANTA FE, NM 87505	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	43794	\$195,917.80	Late-Filed Claim
394	SANTA FE PARTNERS LLC, FAOBO ANASAZI SYSTEMATIC LONG SHORT LP SANTA FE PARTNERS, LLC 1512 PACHECO ST., STE. D202 SANTA FE, NM 87505	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	43793	\$1,737,579.05	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
395	SANTIAGO, LUCY 1265 OLMSTEAD AVENUE APARTMENT 6H BRONX, NY 10462-4633	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34776	\$19,418.06	Late-Filed Claim
396	SANTIAGO, LUCY 1265 OLMSTEAD AVENUE APARTMENT 6H BRONX, NY 10462-4633	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34777	\$9,121.41	Late-Filed Claim
397	SANTOS CANELLES, OLGA FLAT 122 NELL GYWNN HOUSE SLOANE AVENUE LONDON, GT LON, SW3 3AY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	36756	Undetermined	Late-Filed Claim
398	SAPIENZA, MARIO 2 FREEMONT LANE HOLMDEL, NJ 07733	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34930	\$641,184.08*	Late-Filed Claim
399	SAPIENZA, MARIO 2 FREEMONT LANE HOLMDEL, NJ 07733-1266	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34931	\$641,184.08*	Late-Filed Claim
400	SAPIENZA, MARIO 2 FREEMONT LANE HOLMDEL, NJ 07733	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34932	\$641,184.08*	Late-Filed Claim
401	SARDANA, SAPNA 16 WALKER AVENUE EDISON, NJ 08820	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/04/2009	64612	\$39,632.00	Late-Filed Claim
402	SARKAR, AMIT K 78 LANSDOWNE RD NOTTINGHILL LONDON, W112LS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34872	\$3,076,963.23	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
403	SARMAST, AIDA 752 E. NICHOLS DRIVE LITTLETON, CO 80122-2842		Lehman No Case Asserted/All Cases Asserted	03/04/2010	66363	\$48,603.23	Late-Filed Claim
404	SCAVONE, JOSEPH AND THERESA 229 CENTRAL AVENUE DEER PARK, NY 11729	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34945	\$31,641.00	Late-Filed Claim
405	SCAVONE, THERESA, FOR JOSEPH SCAVONE 229 CENTRAL AVENUE DEER PARK, NY 11729-5025	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34944	\$31,641.00	Late-Filed Claim
406	SCCELLATO, JAMES 31 FIELD STREET STATEN ISLAND, NY 10314	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/19/2009	41376	Undetermined	Late-Filed Claim
407	SCCELLATO, JAMES 31 FIELD STREET STATEN ISLAND, NY 10314	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/19/2009	41377	Undetermined	Late-Filed Claim
408	SCCELLATO, JAMES 31 FIELD STREET STATEN ISLAND, NY 10314	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/19/2009	41378	\$23,736.64	Late-Filed Claim
409	SCHAUER, HOPE 1941 GRAND STREET SCOTCH PLAINS, NJ 07076		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35174	\$5,528.00	Late-Filed Claim
410	SCHLOSSER, MARTIN 1038 ORION COURT NORTH MERRICK, NY 11566	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/09/2009	37220	\$27,677.00	Late-Filed Claim
411	SCHMIDT, SUSAN C. 10217 SORIANO ST DENTON, TX 76207		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35042	\$6,661.00	Late-Filed Claim
412	SCHMITT, MARTINA ROEDERWEG 16 BENSHEIM, 64625 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	66753	\$17,703.13	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
413	SEEKOND, MANDEEP 615 FAIRMONT AVE CHATHAM, NJ 07928		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34529	\$36,192.00	Late-Filed Claim
414	SEI GLOBAL MASTER FUND PLC - THE SEI US FIXED INCOME FUND (MW# 768) # 888044000 11766 WILSHIRE BOULEVARD, SUITE 1500 LOS ANGELES, CA 90025	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	10/22/2009	44182	\$176,613.88	Late-Filed Claim
415	SEI INSTITUTIONAL MANAGED TRUST CORE FIXED INCOME FUND METROPOLITAN WEST ASSET MANAGEMENT, LLC 11766 WILSHIRE BOULEVARD, SUITE 1500 LOS ANGELES, CA 90025	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/23/2009	45653	\$206,953.13	Late-Filed Claim
416	SEIDNER, DONATELLA FORGE COTTAGE KINGSTON VALE LONDON, GT LON, SW153RN UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34757	\$30,950.00	Late-Filed Claim
417	SEIDNER, DONATELLA FORGE COTTAGE KINGSTON VALE LONDON, SW153RN UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34758	\$10,000.00	Late-Filed Claim
418	SEIDNER, DONATELLA FORGE COTTAGE KINGSTON VALE LONDON, SW15 3RN UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34759	\$10,000.00	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
419	SEIDNER, DONATELLA FORGE COTTAGE KINGSTON VALE LONDON, SW153RN UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34760	\$10,000.00	Late-Filed Claim
420	SENFT, DEXTER E AND DEBORAH H 20 CAPTAIN THEALE RD BEDFORD, NY 10506	08-13905 (JMP)	CES Aviation LLC	09/24/2009	34743	\$250,000.00	Late-Filed Claim
421	SERVIGNANI, VALERIO VIALE DELLA BELLA VILLA, 60/D ROMA, 00172 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/30/2009	35565	\$21,925.14	Late-Filed Claim
422	SEVILLA ARDISANA, JULIO F., DIGNA ROSA DE SEVILLA, REBECA SEVILLA SALDIVIA 3447 HAMPRESTON WAY N.W. KENNESAW, GA 30144-7442	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/14/2010	66616	\$52,000.00	Late-Filed Claim
423	SEVILLA ARDISANA, JULIO F., DIGNA ROSA DE SEVILLA, REBECA SEVILLA SALDIVIA 3447 HAMPRESTON WAY N.W. KENNESAW, GA 30144-7442	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/14/2010	66617	\$52,000.00	Late-Filed Claim
424	SEVILLA ARDISANA, JULIO F., DIGNA ROSA DE SEVILLA, REBECA SEVILLA SALDIVIA 3447 HAMPRESTON WAY N.W. KENNESAW, GA 30144-7442	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/14/2010	66618	\$52,000.00	Late-Filed Claim
425	SEVILLA ARDISANA, JULIO F., DIGNA ROSA DE SEVILLA, REBECA SEVILLA SALDIVIA 3447 HAMPRESTON WAY N.W. KENNESAW, GA 30144-7442	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/14/2010	66619	\$52,000.00	Late-Filed Claim

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OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
426	SG PRIVATE BANKING SUISSE SA AVENUE RUMINE 20 1001 LAUSANNE, SWITZERLAND		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34650	\$1,017,561.47	Late-Filed Claim
427	SHEN, JIANSHENG JENSEN 8502 HORNWOOD DR. HOUSTON, TX 77036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35437	\$8,002.50	Late-Filed Claim
428	SHEPPARD, DAVID PARK FARM PLESHEY ESSEX CHELMSFORD, CM3 1JA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/02/2009	61566	Undetermined	Late-Filed Claim
429	SHEPPARD, DAVID PARK FARM PLESHEY CHELMSFORD, CM3 1JA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	11/02/2009	61567	\$1,400,000.00	Late-Filed Claim
430	SHEPPARD, DAVID PARK FARM PLESHEY CHELMSFORD, ESSEX, CM3 1JA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	11/02/2009	61595	\$1,400,000.00	Late-Filed Claim
431	SHIN, SOPHIA 47 WATERSIDE DRIVE LITTLE FERRY, NJ 07643	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35162	\$6,957.00	Late-Filed Claim
432	SHOTTON, PAUL NIGEL 124 LUKES WOOD ROAD NEW CANAAN, CT 06840		Lehman No Case Asserted/All Cases Asserted	11/30/2009	65777	\$21,500.00	Late-Filed Claim
433	SKOLNICK, WILLIAM 68 SEACORD RD NEW ROCHELLE, NY 10804		Lehman No Case Asserted/All Cases Asserted	12/17/2009	65968	\$781,964.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
434	SMEJKAL, FRANK 1305 BEVERLY STREET HOUSTON, TX 77008	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34671	\$730.12	Late-Filed Claim
435	SMEJKAL, FRANK 1305 BEVERLY STREET HOUSTON, TX 77008	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34672	\$78,000.00	Late-Filed Claim
436	SMITH, EBONY A. 216 S 6TH ST NORTH WALES, PA 19454-2906	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34617	\$73.08	Late-Filed Claim
437	SMITH, ELIZABETH IRA 6752 FERRI CIRCLE PORT ORANGE, FL 32128		Lehman No Case Asserted/All Cases Asserted	10/01/2009	35980	\$6,958.85	Late-Filed Claim
438	SMITH, JAMES P. 50 CAMBRIDGE DR SHORT HILLS, NJ 07078		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34457	\$414,240.00	Late-Filed Claim
439	SMITH, SEAN 28 EDGE HILL COURT EDGE HILL LONDON, SW19 4LL UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34685	\$26,336.25	Late-Filed Claim
440	SNYDER, JOHN 107 WEST 25TH ST APT 4C NEW YORK, NY 10001		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34582	\$802,613.00	Late-Filed Claim
441	SPEED COURIER - SERVICE GMBH GRAFSTRABO 99 FRANKFURT AM MAIN, 60487 GERMANY		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34742	\$1,559.92	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
442	STEARNS WEAVER MILLER, ET AL JONATHAN C. VAIR, ESQ. ATTN: CONNIE GRAVER, PARALEGAL 150 WEST FLAGLER STREET, SUITE 2200 MIAMI, FL 33130	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/10/2009	65308	\$19,996.01	Late-Filed Claim
443	STIEGLITZ, RICHARD K 26 MAGNOLIA AVENUE MONTVALE, NJ 07645	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/26/2009	46631	\$30,010.00	Late-Filed Claim
444	STITSON, DAVID KELINJOY HILLCREST ROAD HORNDON ON THE HILL, SS178NG UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34990	\$24,973.00	Late-Filed Claim
445	STOEAN, MARIAN COLLINE DAIKANYAMA 302 10-14 DAIKANYAMA 13 SHIBUYA - KU, 150-0034 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35544	\$8,331.00	Late-Filed Claim
446	STYNE, NICK & KELLY 121 GROVERTON PL. LOS ANGELES, CA 90077		Lehman No Case Asserted/All Cases Asserted	11/02/2009	61212	\$50,000.00	Late-Filed Claim
447	SULLIVAN, BRIAN 25 MORGAN HOUSE TRAFALGAR GARDENS CRAWLEY WEST SUSSEX, RH10 7SU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34693	\$7,154.70	Late-Filed Claim
448	SUTTON, JULIAN R 33 PINE GROVE BROOKMANS PARK HERTS, AL9 7BP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35055	\$778,003.52	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
449	SWEENEY, KIRK C. 10 I GREENVILL HOUSE #1 MAGAZINE GAP ROAD HONG KONG,	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	35023	\$7,236,000.00	Late-Filed Claim
450	TADROS, HANY W. 5 ATLANTIC CT MARLBORO, NJ 07746	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/29/2009	35508	\$36,709.00	Late-Filed Claim
451	TAN, MELINA REINHOLDFREISTRASSE 19 ZURICH, CH-8049 SWITZERLAND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	44158	\$213,051.00	Late-Filed Claim
452	TARRANT COUNTY ELIZABETH WELLER, MICHAEL W. DEEDS, LAURIE SPINDLER HUFFMAN LINEBARGER GOGGAN BLAIR & SAMSPON LLP 2323 BRYAN STREET, SUITE 1600 DALLAS, TX 75201	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/30/2009	65800	\$9,790.37*	Late-Filed Claim
453	TAYLOR,CHRISTOPHER C 23220 PARK ENSENADA CALABASAS, CA 91302	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34879	\$28,888.89	Late-Filed Claim
454	TEMEL, TULUG T. 18A BELSIZE SQUARE LONDON, NW3 4HT UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/16/2009	40791	\$2,693,326.13	Late-Filed Claim
455	TEMPESTA, EDWARD 29-20 216 STREET BAYSIDE, NY 11360		Lehman No Case Asserted/All Cases Asserted	10/13/2009	37411	\$10,116.00	Late-Filed Claim
456	TENNANT, COLIN H 21 PRINCEDALE ROAD LONDON, W11 3NW UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34355	\$600,000.00	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
457	THOMAS, ERIKA L 1539 W. NELSON ST CHICAGO, IL 60657		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34785	\$353,706.00	Late-Filed Claim
458	THOMAS, RICHARD A. 103 SMITH STREET MERRICK, NY 11566	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/19/2009	41570	\$15,776.00	Late-Filed Claim
459	THRAPP, JAMES 167 SPRATT AVE STATEN ISLAND, NY 10306		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34761	\$10,000.00	Late-Filed Claim
460	THREADNEEDLE INVESTMENT SERVICES LTD. ON BEHALF OF THREADNEEDLE INVESTMENT FUNDS ICVC: EMERGING MARKET BOND FUND ATTN: HEAD OF LEGAL LONDON, EC3A 8JQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/30/2009	57927	\$274,506.35	Late-Filed Claim
461	TILROE, JASON 2 UPLANDS CLOSE SURREY LONDON, SW14 7AS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34631	Undetermined	Late-Filed Claim
462	TISCHHAUSER, KATALIN 7 ECCLESTON SQUARE LONDON, SW1V 1NP UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	10/09/2009	37153	\$800,000.00	Late-Filed Claim
463	TO, GIA 2723 NOTTINGHAM HOUSTON, TX 77005-2421		Lehman No Case Asserted/All Cases Asserted	10/19/2009	41149	Undetermined	Late-Filed Claim
464	TRAVAGLIATO, VINCENT C. 35 RIDGE ROAD CHAPPAQUA, NY 10514		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34430	\$162,500.04	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
465	TREACY, SHAUN REGINALD 26 VINEYARD HILL ROAD LONDON, SW19 7JH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/19/2009	42242	\$1,514,272.39	Late-Filed Claim
466	U.S. BANK CORPORATE TRUST SERVICES ATTN: NICK SUNDELL - TRANSFER MANAGER 60 LIVINGSTON AVE. SAINT PAUL, MN 55107	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34629	\$9,275.00	Late-Filed Claim
467	UMEHARA, TOMOKO 4-29-13 MATSUBARA SETAGAYA-KU, 13 JAPAN		Lehman No Case Asserted/All Cases Asserted	10/12/2009	37348	Undetermined	Late-Filed Claim
468	UMEHARA, TOMOKO 4-29-13 MATSUBARA SETAGAYA-KU TOKYO, JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/12/2009	37349	Undetermined	Late-Filed Claim
469	UMEHARA, TOMOKO 4-29-13 MATSUBARA SETAGAYA-KU, JAPAN		Lehman No Case Asserted/All Cases Asserted	10/12/2009	37350	Undetermined	Late-Filed Claim
470	UMEHARA, TOMOKO 4-29-13 MATSUBARA SETAGAYA-KU TOKYO, JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/12/2009	37351	Undetermined	Late-Filed Claim
471	UMEHARA, TOMOKO 4-29-13 MATSUBARA SETAGAYA-KU, JAPAN		Lehman No Case Asserted/All Cases Asserted	10/12/2009	37352	Undetermined	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
472	UNITED INVESTMENT MANAGERS NORTHERN TRUST 801 SOUTH CANAL, FL CB-1 NORTH CHICAGO, IL 60675		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34513	\$38,323.80	Late-Filed Claim
473	URIA MENENDEZ ABOGADOS, S.L.P. C/ PRINCIPE DE VERGARA, 187 MADRID, 28002 SPAIN	08-13900 (JMP)	Lehman Commercial Paper Inc.	09/23/2009	34655	\$1,524.24	Late-Filed Claim
474	VALDEZ, JOSE B. 635 ASHBURY ST NEW MILFORD, NJ 07646		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34523	Undetermined	Late-Filed Claim
475	VAN COTT, EILEEN M. M 14 JOAN PLACE STATEN ISLAND, NY 10314	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34938	Undetermined	Late-Filed Claim
476	VAN COTT, EILEEN M. M 14 JOAN PLACE STATEN ISLAND, NY 10314		Lehman No Case Asserted/All Cases Asserted	09/25/2009	34939	Undetermined	Late-Filed Claim
477	VAN COTT, EILEEN M. 14 JOAN PLACE STATEN ISLAND, NY 10314		Lehman No Case Asserted/All Cases Asserted	09/25/2009	34937	Undetermined	Late-Filed Claim
478	VAN DE WIELE GUY ZOUTELAAN 16 KNOCKE HEIST, B 8300 BELGIUM		Lehman No Case Asserted/All Cases Asserted	10/16/2009	42547	Undetermined	Late-Filed Claim
479	VAN DE WIELE, GUY ZOUTELAAN 16 KNOCKE HEIST, B-8300 BELGIUM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/12/2009	65568	\$43,000.00*	Late-Filed Claim
480	VAN LEEUWEN, H.H.J. DE GOUWE 19 LANDSMEER, 1121 GC NETHERLANDS		Lehman No Case Asserted/All Cases Asserted	11/02/2009	61697	Undetermined	Late-Filed Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
481	VENTURA COUNTY TAX COLLECTOR ATTN: BANKRUPTCY 800 S VICTORIA AVE VENTURA, CA 93009-1290	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/09/2009	65230	\$854.67	Late-Filed Claim
482	VENTURA, GIORGIO VIA MELCHIORRE GIOIA 53 MILANO, 20124 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/30/2009	35587	\$558,124.00	Late-Filed Claim
483	VERDE VALLEY MEDICAL CENTER 6120100 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66488	\$3,000,000.00	Late-Filed Claim
484	VEREKER, WILLIAM 13 DAWSON PLACE LONDON, W2 4TH UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	10/23/2009	62466	\$11,672,138.61	Late-Filed Claim
485	VINAY, DHANUKA GROUND FLOOR FLAT 143 GLOUCESTER AVENUE LONDON, NW1 8LA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/12/2009	65474	\$647,900.00	Late-Filed Claim
486	VINTAH BASIN MEDICAL CENTER 8748701 ZIONS FIRST NATIONAL BANK FBO ATTN: BRIAN SHRUM, CUSTODIAN ONE SOUTH MAIN, 12TH FLOOR SALT LAKE CITY, UT 84133-1109		Lehman No Case Asserted/All Cases Asserted	04/02/2010	66493	\$500,000.00	Late-Filed Claim
487	WEITZEL, JOHN E. 426 BURKE ROAD JACKSON, NJ 08527		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34589	\$11,700.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
488	WESTLB AG ATTN: LEGAL DEPARTMENT, 51 FLOOR 7 WORLD TRADE CENTER 250 GERENWICH AVENUE NEW YORK, NY 10007	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/05/2009	36789	\$21,252,180.52	Late-Filed Claim
489	WHARF T&T LIMITED 11/F, TELECOM TOWER, WHARFT T&T SQUARE, 123 HOI BUN ROAD, KWUN TONG KOWLOON, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34379	\$44,400.00	Late-Filed Claim
490	WILKINSON, TIMOTHY B CORNER COTTAGE PARSONAGE LANE ESSEX CHELMSFORD, CM3 4SU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34829	\$1,543,425.91	Late-Filed Claim
491	WILLOUGHBY, CLARE 67 MARGUERITE DRIVE LEIGH ON SEA ESSEX, SS91NN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	34988	\$1,575.00	Late-Filed Claim
492	WONG, LEESAN 27 TINDALL MEWS HORNCHURCH ESSEX, RM12 4WW UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/24/2009	34737	\$17,989.93	Late-Filed Claim
493	WORLD OPPORTUNITY FUND LP 81 SEAGATE DR #1501 NAPLES, FL 34103-2488	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34511	\$275,392.00	Late-Filed Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 40: EXHIBIT A - LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
494	WREN, ANGELA 55 BARRHILL AVENUE BRIGHTON, BN1 8UE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/28/2009	35169	\$3,078.00	Late-Filed Claim
495	YACOUBI-SOUSSANE, MERYEM 87 OAKLEY STREET FLAT 2 LONDON, GT LON, SW3 5NP UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34398	\$520.00	Late-Filed Claim
496	YOUNG, ALEXANDRA VIA ISONZO 23 AZZATE, 21022 ITALY		Lehman No Case Asserted/All Cases Asserted	09/28/2009	35062	\$99,921.00	Late-Filed Claim
497	ZAKIAN, PAUL A. 129 EAST 82ND STREET APT 10A NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/07/2009	36799	\$176,151.00	Late-Filed Claim
498	ZAMBINO, JENNIFER 495 MOSLEY AVE STATEN ISLAND, NY 10312		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34409	\$10,594.91	Late-Filed Claim
499	ZANCO, MARIO VIA CONCORDIA 10 CUSANO MILANINO, 20095 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/30/2009	35574	\$115,491.00	Late-Filed Claim
500	ZIMMERMAN, NESTOR AND BARBIERI, ANDREA O'HIGGINS 1610 16 A BUENOS AIRES, 1426 ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34778	\$50,000.00	Late-Filed Claim
TOTAL						\$1,169,911,762.14	

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**ORDER GRANTING DEBTORS' FORTIETH OMNIBUS
OBJECTION TO CLAIMS (LATE-FILED CLAIMS)**

Upon the fortieth objection to claims, dated September 13, 2010 (the "Fortieth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the "Procedures Order"), disallowing and expunging the Late-Filed Claims on the basis that they were filed after the Bar Date, all as more fully described in the Fortieth Omnibus Objection to Claims; and due and proper notice of the Fortieth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Fortieth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Fortieth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Fortieth Omnibus Objection to Claims.

ORDERED that the relief requested in the Fortieth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto (collectively, the “Late-Filed Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that this Order supersedes all previous orders regarding the Late-Filed Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Fortieth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2010
New York, New York

UNITED STATES BANKRUPTCY JUDGE